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MEMORANDUM

Date: August 1, 2016

To: All Nevada Licensed Cigarette Wholesale Dealer's

Subject: Tobacco Directory Changes

Pursuant to [Nevada Revised Statute \(NRS\) 370.677](#), the Department of Taxation (Department) shall notify each wholesale dealer when a manufacturer or brand family is added to or removed from the directory pursuant to [NRS 370.675](#) by sending a notice to the mailing address or electronic mail address of the wholesale dealer provided to the Department pursuant to [NRS 370.073](#). See the added/removed brands and their manufacturers listed below.

ADDED:

- Philip Morris USA Inc – L&M Bold 100 Menthol
- Philip Morris USA Inc – L&M White 100 Menthol
- Philip Morris USA Inc – L&M White King Menthol
- Philip Morris USA Inc – Marlboro Slate 100 Menthol
- Philip Morris USA Inc – Marlboro Slate King Menthol

REMOVED:

- ITG Brands LLC – Maverick Menthol Silver 100
- Ohserase Manufacturing LLC – Signal Full Flavor Non-Filter King
- Commonwealth Brands Inc – West Blue 100

Pursuant to NRS 370.695 wholesalers can no longer purchase, possess in this state or sell in this state the above removed cigarettes. Additionally, no wholesaler may apply Nevada indicia to the product. These restrictions are effective as of the date on this notice.

Every wholesale dealer must provide a copy of this Notice of Directory Changes to each retail dealer that is their customer within 7 business days from the date of this notice, August 10, 2016. Additionally, each wholesale dealer must provide the Department with a list identifying the business name of each retail dealer notified, the physical address for each notified retail dealer, what date they received a copy of the notice and how they received the notice within 7 business days from the date of this notice. The list shall be emailed to taxation-adminMSA@tax.state.nv.us. **If no response is received by the Department within the 7 business days provided, the wholesale dealer will be found in non-compliance and this may result in the imposition of civil penalties.**

After 60 days, a retail dealer may no longer sell the cigarettes which were removed from the Tobacco Directory. At the expiration of the 60-day period, the retail dealer must turn over possession of any unsold cigarettes to the Department for disposal.

Enclosed: NRS 370.073, NRS 370.0675 & NRS 370.677

NRS 370.073 Wholesale dealer to maintain with Department current mailing and electronic mail addresses. Each wholesale dealer shall:

1. For the purpose of receiving any notification from the Department pursuant to this chapter, maintain with the Department:

- (a) A permanent mailing address; and
- (b) An electronic mail address.

2. Provide written notice to the Department of any change in the information specified in subsection 1 not later than 10 days after the change.

(Added to NRS by [2013, 2653](#))

NRS 370.675 Directory of manufacturers and brand families: Duties of Department; judicial review of exclusion from directory.

1. The Department shall create and maintain on its Internet website and otherwise make available for public inspection a directory that lists, except as otherwise provided in [NRS 370.600](#) to [370.705](#), inclusive, all manufacturers of tobacco products that have provided current and accurate certifications conforming to the requirements of [NRS 370.600](#) to [370.705](#), inclusive, and all brand families that are listed in those certifications. The Department:

(a) Shall not include or retain in the directory the name or brand families of any nonparticipating manufacturer that has failed to provide the required certification or whose certification the Department determines is not in compliance with [NRS 370.600](#) to [370.705](#), inclusive, unless the Department has determined that the violation has been cured to its satisfaction.

(b) Shall not include or retain in the directory a manufacturer of tobacco products or brand family if the Department concludes, for a nonparticipating manufacturer, that:

(1) Any escrow payment required pursuant to [chapter 370A](#) of NRS for any period for any brand family, whether or not listed by the nonparticipating manufacturer, has not been fully paid into a qualified escrow fund governed by a qualified escrow agreement which has been approved by the Attorney General; or

(2) Any outstanding final judgment, including any interest thereon, for a violation of [chapter 370A](#) of NRS has not been fully satisfied for that manufacturer or brand family.

2. The Department shall update the directory as necessary to correct mistakes and to add or remove a manufacturer of tobacco products or brand family to keep the directory in conformity with the requirements of [NRS 370.600](#) to [370.705](#), inclusive.

3. Any determination of the Department not to include in or to remove from the directory a manufacturer of tobacco products or brand family is a final decision for the purposes of judicial review.

(Added to NRS by [2005, 376](#))

NRS 370.677 Department required to notify wholesale dealer of certain changes to directory of manufacturers and brand families; duties of wholesale dealer upon receiving notice.

1. The Department shall notify each wholesale dealer when a manufacturer or brand family is added to or removed from the directory pursuant to [NRS 370.675](#) by sending a notice to the mailing address or electronic mail address of the wholesale dealer provided to the Department pursuant to [NRS 370.073](#).

2. A wholesale dealer shall, not later than 7 days after receiving a notice pursuant to subsection 1, provide:

- (a) A copy of the notice to each retail dealer that is a customer of the wholesale dealer; and
- (b) The Department with a list of each retail dealer to which a copy of the notice is provided pursuant to paragraph (a).

3. A retail dealer may, not later than 60 days after receiving a copy of a notice pursuant to subsection 2 that a manufacturer or brand family has been removed from the directory pursuant to [NRS 370.675](#), sell any cigarettes in its possession from the manufacturer or of the brand family. The retail dealer shall, at the expiration of the 60-day period, turn over possession of any unsold cigarettes to the Department for disposal in the manner provided in subsection 4 of [NRS 370.270](#).

4. A wholesale dealer shall not purchase cigarettes for resale from a manufacturer, or of a brand family, which has been removed from the directory by the Department, or for which the wholesale dealer receives a notice of removal from the Department, until the manufacturer or brand family is reentered in the directory by the Department.

(Added to NRS by [2013, 2653](#))